

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 3: OTHER PROPERTY TAX PETITIONS

Subarticle 5: Filing and Distribution of Petitions, Briefs, and Other Documents

5335. SUBMISSION OF PETITIONS, BRIEFS, AND RELATED DOCUMENTS.

(a) Original petitions, briefs, and related documents must be submitted by mail or in person to the Chief of Board Proceedings, at the mailing address provided in chapter 5 of this division.

(b) Petitions, briefs, and related documents may be filed electronically under this section only if they are transmitted to and received by the Chief of Board Proceedings in accordance with instructions provided by the Board, including, but not limited to, the provisions of chapter 5 of this division.

(c) Applications and Other Submissions. For applications described in section 5310, subdivision (b), both the petitioner and the Respondent must file their submissions with the other party and enclose a proof of filing with the other party in each submission to the Board Proceedings Division.

Note: Authority cited: Government Code sections 15606, 15640.

Reference: Government Code section 15640; Revenue and Taxation Code sections 214, 254.6, 270, 1840.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).